

**EXHIBIT A**

**Morton Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

FRANCHISE GROUP, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-12480 (JTD)

(Jointly Administered)

**DECLARATION OF EDMON L. MORTON IN SUPPORT OF THE DEBTORS'  
APPLICATION FOR AN ORDER AUTHORIZING THE RETENTION AND  
EMPLOYMENT OF YOUNG CONAWAY STARGATT & TAYLOR, LLP AS  
CO-COUNSEL FOR THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

I, Edmon L. Morton, declare, pursuant to 28 U.S.C. § 1746, under penalty of perjury that:

1. I am a partner in the law firm of Young Conaway Stargatt & Taylor, LLP (“Young Conaway” or the “Firm”), with principal offices at Rodney Square, 1000 North King Street, Wilmington, Delaware 19801, and have been duly admitted to practice in the States of Delaware and New York, District of Columbia, United States Court of Appeals for the Third Circuit and

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<sup>1</sup> The Debtors in these Chapter 11 Cases, along with the last four digits of their U.S. federal tax identification numbers, to the extent applicable, are Franchise Group, Inc. (1876), Freedom VCM Holdings, LLC (1225), Freedom VCM Interco Holdings, Inc. (2436), Freedom Receivables II, LLC (4066), Freedom VCM Receivables, Inc. (0028), Freedom VCM Interco, Inc. (3661), Freedom VCM, Inc. (3091), Franchise Group New Holdco, LLC (0444), American Freight FFO, LLC (5743), Franchise Group Acquisition TM, LLC (3068), Franchise Group Intermediate Holdco, LLC (1587), Franchise Group Intermediate L, LLC (9486), Franchise Group Newco Intermediate AF, LLC (8288), American Freight Group, LLC (2066), American Freight Holdings, LLC (8271), American Freight, LLC (5940), American Freight Management Company, LLC (1215), Franchise Group Intermediate S, LLC (5408), Franchise Group Newco S, LLC (1814), American Freight Franchising, LLC (1353), Home & Appliance Outlet, LLC (n/a), American Freight Outlet Stores, LLC (9573), American Freight Franchisor, LLC (2123), Franchise Group Intermediate B, LLC (7836), Buddy's Newco, LLC (5404), Buddy's Franchising and Licensing LLC (9968), Franchise Group Intermediate V, LLC (5958), Franchise Group Newco V, LLC (9746), Franchise Group Intermediate BHF, LLC (8260); Franchise Group Newco BHF, LLC (4123); Valor Acquisition, LLC (3490), Vitamin Shoppe Industries LLC (3785), Vitamin Shoppe Global, LLC (1168), Vitamin Shoppe Mariner, LLC (6298), Vitamin Shoppe Procurement Services, LLC (8021), Vitamin Shoppe Franchising, LLC (8271), Vitamin Shoppe Florida, LLC (6590), Betancourt Sports Nutrition, LLC (0470), Franchise Group Intermediate PSP, LLC (5965), Franchise Group Newco PSP, LLC (2323), PSP Midco, LLC (6507), Pet Supplies “Plus”, LLC (5852), PSP Group, LLC (5944), PSP Service Newco, LLC (6414), WNW Franchising , LLC (9398), WNW Stores, LLC (n/a), PSP Stores, LLC (9049), PSP Franchising, LLC (4978), PSP Subco, LLC (6489), PSP Distribution, LLC (5242), Franchise Group Intermediate SL, LLC (2695), Franchise Group Newco SL, LLC (7697), and Educate, Inc. (5722). The Debtors’ headquarters is located at 109 Innovation Court, Suite J, Delaware, Ohio 43015.

United States District Court for the District of Delaware. I submit this declaration (this “Declaration”) in support of the *Debtors’ Application for an Order Authorizing the Retention and Employment of Young Conaway Stargatt & Taylor, LLP as Co-Counsel for the Debtors, Effective as of the Petition Date* (the “Application”).<sup>2</sup>

2. Young Conaway has conducted a series of searches in the Firm’s conflicts databases to identify relationships with the Debtors, their lenders, equity holders, and various other parties-in-interest in these Chapter 11 Cases (collectively, the “Interested Parties”).<sup>3</sup>

3. Based on the conflicts and connections search conducted and described herein, to the best of my knowledge, neither I, Young Conaway, nor any partner, counsel, or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors or any other parties-in-interest herein, except as stated below:

- a. In recent weeks, Young Conaway and certain of its partners and associates have rendered legal services to the Debtors relating to their plans to seek relief under chapter 11 of the Bankruptcy Code and the preparation of the petitions and other papers initiating and prosecuting these Chapter 11 Cases.
- b. The Debtors have sought or will seek to retain: (a) Willkie Farr & Gallagher LLP, as bankruptcy co-counsel; (b) Kroll Restructuring Administration LLC, as their administrative agent; (c) AP Services, LLC to provide the Debtors with a chief restructuring officer and certain additional personnel; (d) Ducera Partners LLC and certain of its affiliates (collectively, “Ducera”), as investment banker; (e) Ernst & Young LLP, as their tax provider; (f) Hilco Real Estate, LLC as their real estate advisor; and (g) Petrillo, Klein & Boxer LLP as the Debtors’ special independent investigation counsel. The Debtors may also file motions or applications to employ additional professionals, as well as seek authority to retain certain ordinary course professionals. On numerous occasions, Young Conaway has in the past and/or currently does work with and/or against these professionals in connection with matters wholly unrelated to these Chapter 11 Cases.

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<sup>2</sup> Capitalized terms used but otherwise not defined herein shall have the meanings ascribed to them in the Application.

<sup>3</sup> A list of the Interested Parties searched is attached hereto as Exhibit 1.

c. Young Conaway has, in the past, represented the following Interested Parties, or parties who may be affiliated with such Interested Parties, in matters wholly unrelated to the Debtors and these Chapter 11 Cases:

- AlixPartners LLP
- Amerco Real Estate Company
- Ashley Furniture Industries Inc.
- Deloitte & Touche LLP
- Ernst & Young
- Excel Realty Partners, L.P.
- GE Appliances
- Gordon Brothers Asset Advisors, LLC
- Haier US Appliance
- Holland & Knight, LLP
- JP Morgan Chase Bank, N.A.
- Lazard Group LLC
- Sealy Mattress Company
- Simmons Pet Food Inc.
- Southgate Properties, LLC
- UnitedHealthcare Inc.

d. Young Conaway currently represents the following Interested Parties, or parties who may be affiliated with such Interested Parties, in matters wholly unrelated to the Debtors and these Chapter 11 Cases:

- Alter Domus (US) LLC
- Costco-Innoven Owner LLC
- Evercore LP
- Guggenheim Securities, LLC
- Phillips Feed and Pet Supply
- Regions Bank
- Sears Authorized Hometown Stores, LLC<sup>4</sup>

4. Furthermore, to the best of my knowledge, information, and belief, and in accordance with Bankruptcy Rule 5002, neither I nor any attorney at Young Conaway is a relative of the United States Bankruptcy Judge assigned to these Chapter 11 Cases, and Young Conaway does not have a connection with the United States Bankruptcy Judge that would render its retention in these Chapter 11 Cases improper. Further, in accordance with Bankruptcy Rule 2014, Young Conaway does not have any connection with the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) or any persons employed by the U.S. Trustee.

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<sup>4</sup> Young Conaway represents the Chapter 7 Trustee in *Sears Authorized Hometown Stores, LLC*, Case No. 22-11303 (BLS) (“Sears”). Specifically, Young Conaway represents the Chapter 7 Trustee in matters related to Sears’ 401(k) Plan.

5. Based upon its review of the Interested Parties, Young Conaway has determined that it does not represent any party in these proceedings with a material adverse interest with respect to the Debtors. Young Conaway will supplement this Declaration, as necessary, with additional information or disclosures in the event that additional information is developed.

6. Young Conaway is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code in that the Firm, its partners, counsel, and associates:

- a. are not creditors, equity security holders, or insiders of the Debtors;
- b. are not and were not, within two years of the Petition Date, directors, officers, or employees of the Debtors; and
- c. do not have an interest materially adverse to the interests of the Debtors’ estates or of any class of the Debtors’ creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, any of the Debtors, or for any other reason.

7. As set forth above, and subject to any explanations and/or exceptions contained therein or herein, Young Conaway (i) does not hold or represent any interest adverse to the Debtors in connection with the matters upon which Young Conaway is to be engaged and (ii) is disinterested. If the results of further investigation reveal any additional connections, Young Conaway will make appropriate disclosures.

8. Young Conaway was retained by the Debtors pursuant to an engagement agreement dated as of August 27, 2024 (the “Engagement Agreement”). In accordance with the Engagement Agreement, Young Conaway received retainer payments in the amounts of (i) \$150,000.00 on September 4, 2024, and (ii) \$317,114.00 on October 24, 2024 (collectively, the “Retainer”) in connection with the planning and preparation of initial documents, its proposed representation of the Debtors, and chapter 11 filing fees. In total, Young Conaway received payments from the Debtors for services rendered prior to the Petition Date as follows:

<b>Invoice Date</b>	<b>Billing Period</b>	<b>Payment Date</b>	<b>Payment Amount</b>	<b>Form of Payment</b>	<b>Retainer Balance</b>
N/A	Initial Retainer	9/04/2024	\$150,000.00	Retainer	\$150,000.00
9/18/2024	8/27/2024-9/13/2024	9/19/2024	\$107,614.90	Wire	\$150,000.00
10/03/2024	9/14/2024-9/30/2024	10/15/2024	\$101,943.60	Wire	\$150,000.00
10/17/2024	10/01/2024-10/15/2024	10/18/2024	\$116,606.60	Wire	\$150,000.00
N/A	Supplemental Retainer	10/24/2024	\$317,114.00 <sup>5</sup>	Retainer	\$467,114.00

9. At no point did the fees due and owing to Young Conaway exceed the balance of the Retainer. Young Conaway has performed a final reconciliation of its Retainer against its prepetition services and expenses. Young Conaway received the Retainer in the amount of \$467,114.00 pursuant to the terms of the Engagement Agreement. Young Conaway reconciled \$388,599.56 against the Retainer and a balance of \$78,514.44 remains, which will constitute a general retainer as security for postpetition services and expenses.

10. Young Conaway intends to apply for compensation for professional services rendered in connection with these Chapter 11 Cases subject to approval of the Court and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any administrative order entered by the Court, on an hourly basis, plus for reimbursement of actual, necessary, and reasonable expenses, and other charges incurred by Young Conaway. The principal attorneys and paralegal presently designated to represent the Debtors, and their current standard hourly rates, are:

<b>Timekeeper</b>	<b>Title</b>	<b>Hourly Rate</b>
Edmon L. Morton	Partner	\$1,200.00
Matthew B. Lunn	Partner	\$1,110.00

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<sup>5</sup> Such amount comprises a supplemental retainer in the amount of \$225,000.00 and an advance payment for filing fees in the amount of \$92,114.00.

<b>Timekeeper</b>	<b>Title</b>	<b>Hourly Rate</b>
Allison S. Mielke	Associate	\$780.00
Shella Borovinskaya	Associate	\$565.00
Mariam Khoudari	Associate	\$565.00
Kristin L. McElroy	Associate	\$530.00
Brynna M. Gaffney	Law Clerk	\$440.00
Beth Olivere	Paralegal	\$375.00

The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Other attorneys and paralegals from Young Conaway may from time to time also serve the Debtors in connection with the matters described herein.

11. The Debtors have been advised that the hourly rates set forth above are Young Conaway's standard hourly rates for work of this nature and that these rates are set at a level designed to fairly compensate Young Conaway for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. It is the Firm's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, charges for mailing supplies (including, without limitation, envelopes and labels) provided by the Firm to outside copying services for use in mass-mailings, travel expenses, expenses for "working meals," computerized research, transcription costs, as well as non-ordinary overhead expenses approved by the client such as secretarial and other overtime. The Firm will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to the Firm's other clients. The Firm believes that it is fairer to charge these expenses to the clients incurring them than to increase the hourly rates and spread the expenses among all clients.

12. No promises have been received by Young Conaway or by any partner, counsel, or associate thereof as to compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code. Young Conaway has no agreement with any other entity to share with such entity any compensation received by Young Conaway in connection with these Chapter 11 Cases.

13. Consistent with the United States Trustees' *Appendix B—Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* (the "U.S. Trustee Guidelines"), which became effective on November 1, 2013,<sup>4</sup> I state as follows:

- a. Young Conaway has not agreed to a variation of its standard or customary billing arrangements for this engagement;
- b. None of the Firm's professionals included in this engagement have varied their rate based on the geographic location of these Chapter 11 Cases;
- c. Young Conaway was retained by the Debtors pursuant to an engagement agreement dated as of August 27, 2024. The billing rates and material terms of the prepetition engagement are the same as the rates and terms described in the Application and herein.
- d. The Debtors will be approving a prospective budget and staffing plan for Young Conaway's engagement for the postpetition period as appropriate. In accordance with the U.S. Trustee Guidelines, the budget may be amended as necessary to reflect changed or unanticipated developments.

14. Young Conaway will primarily provide the following services in these Chapter 11

Cases:

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<sup>4</sup> The U.S. Trustee Guidelines acknowledge that "the Guidelines do not supersede Local Rules, court orders, or other controlling authority." While the Debtors and Young Conaway intend to work cooperatively with the U.S. Trustee to address requests for information and any concerns that may have led to the adoption of the U.S. Trustee Guidelines, neither the filing of this Declaration, nor anything contained herein, is intended to or shall be deemed to be an admission by Young Conaway that the Firm is required to comply with the U.S. Trustee Guidelines. Young Conaway reserves any and all rights with respect to the application of the U.S. Trustee Guidelines in respect of any application for employment or compensation filed in these Chapter 11 Cases.

- a. providing legal advice with respect to the Debtors' powers and duties as debtors in possession in the continued operation of their business, management of their properties, and the potential sale of their assets;
- b. preparing documents in connection with and pursuing confirmation of a plan and approval of a disclosure statement;
- c. preparing, on behalf of the Debtors, necessary applications, motions, answers, orders, reports, and other legal papers;
- d. appearing in Court and protecting the interests of the Debtors before the Court; and
- e. performing all other legal services for the Debtors that may be necessary and proper in these Chapter 11 Cases.

15. To the extent that the Firm is assigned services by the Debtors that fall outside the scope of those identified herein and in the Application, Young Conaway will file a supplemental declaration in accordance with Bankruptcy Rule 2014.

16. The facts set forth in the Application and herein are true and correct to the best of my knowledge, information, and belief.

Dated: December 19, 2024  
Wilmington, Delaware

/s/ Edmon L. Morton  
Edmon L. Morton

**EXHIBIT 1**

**Interested Parties**

**Franchise Group, Inc.**  
**Parties In Interest List**

**Debtor Entities & Related Subsidiaries**

American Freight FFO, LLC  
American Freight Franchising, LLC  
American Freight Franchisor, LLC  
American Freight Group, LLC  
American Freight Holdings, LLC  
American Freight Management Company, LLC  
American Freight Outlet Stores, LLC  
American Freight, LLC  
B. Riley Receivables II, LLC  
Betancourt Sports Nutrition, LLC  
Buddy's Franchising and Licensing LLC  
Buddy's New Co, LLC  
Educate, Inc.  
Franchise Group Acquisition TM, LLC  
Franchise Group Intermediate AF, LLC  
Franchise Group Intermediate B, LLC  
Franchise Group Intermediate BHF LLC  
Franchise Group Intermediate Holdco, LLC  
Franchise Group Intermediate L, LLC  
Franchise Group Intermediate PSP, LLC  
Franchise Group Intermediate S, LLC  
Franchise Group Intermediate SL, LLC  
Franchise Group Intermediate V, LLC  
Franchise Group New Holdco, LLC  
Franchise Group Newco BHF, LLC  
Franchise Group Newco PSP, LLC  
Franchise Group Newco S, LLC  
Franchise Group Newco SL, LLC  
Franchise Group Newco V, LLC  
Franchise Group, Inc.  
Freedom VCM Holdings, LLC  
Freedom VCM Interco Holdings, Inc.  
Freedom VCM Interco, Inc.  
Freedom VCM Receivables, Inc.  
Freedom VCM, Inc.  
Home & Appliance Outlet LLC  
Pet Supplies "Plus", LLC  
PSP Distribution, LLC  
PSP Franchising, LLC  
PSP Group, LLC  
PSP Midco, LLC  
PSP Service Newco, LLC

PSP Stores, LLC (Ohio)  
PSP Subco, LLC  
Valor Acquisition, LLC  
Vitamin Shoppe Florida, LLC  
Vitamin Shoppe Franchising, LLC  
Vitamin Shoppe Global, LLC  
Vitamin Shoppe Industries LLC  
Vitamin Shoppe Mariner, LLC  
Vitamin Shoppe Procurement Services, LLC  
W.S. Badcock Corporation  
WNW Franchising, LLC  
WNW Stores, LLC

**5% or Greater Equity Holders**

B. Riley Private Shares 2023-2 QP, LLC  
B. Riley Securities, Inc.  
BRF Investments, LLC  
Brian Kahn and Lauren Kahn Joint Tenants by Entirety  
Vintage Opportunity Partners, L.P.

**Directors and Officers**

Aaron Granger  
Alissa Ahlman  
Andrew Kaminsky  
Andrew Laudato  
Andrew M. Laurence  
Anthony Block-Belmonte  
Brian Hoke  
Bryant R. Riley  
Chris Meyer  
Christopher Rowland  
Daniel McNamara  
Eric Seeton  
Jacob Jones  
Jeff Van Orden  
Jeffrey Seghi  
Jemma Lawrance  
John Hartmann  
Kenneth Miles Tedder  
Lee Wright  
Michael Bennett  
Mike Gray  
Muriel Gonzalez

Neal Panza  
Norman McLeod  
Peter Corsa  
Philip Etter  
Teresa Orth  
Tiffany McMillan-McWaters  
Todd Arden  
Todd Evans

**Administrative and Collateral Agents**

Alter Domus (US) LLC  
JPMorgan Chase Bank, N.A.

**Significant Suppliers and Vendors**

A Team Sales LLC  
Affordable Furniture Mfg Inc  
Alani Nutrition  
American Agco (ADMC)  
Animal Supply Co Lone Star  
Animal Supply Co Wholesome  
Ashley Furniture Industries Inc  
Brodnax Printing Company I, LLC dba  
Brodnax 21c Printers  
California Pet Partners LLC  
Capstone Nutrition  
CRAMCO  
Crown Mark Imports Inc  
DAS LABS LLC  
Elytus Ltd  
Enterprise FM Trust  
Flexport  
Florida State Games Inc.  
Garden of Life  
Generis Tek Inc  
Ghost, LLC.  
Gorilla Mind  
KFM247 LTD  
Kith Furniture  
Korber Supply Chain US, Inc.  
Lumisource, LLC  
Marcone Appliance Parts Company  
Mars Petcare  
Media Works, Ltd.  
Merrick Pet Foods Inc  
Meta Platforms, Inc.  
MMXXI Investments LLC

Nutrivo, LLC  
ODP Business Solutions, LLC (Office Depot)  
One Stop Facilities Maintenance Corp  
Optimum Nutrition  
Origin  
Peak Living  
Phillips Lansing Facility  
Planitretail LLC  
Prime Hydration LLC  
Pro-Form Laboratories  
Quest Nutrition, LLC  
Raw Sport Supplement Company  
REDCON 1  
Royal Canin  
Ryse Up Sports Nutrition LLC  
Seaboard International Forest Products LLC  
Sealy Mattress Company  
Seminole Furniture  
Steve Silver Company  
Uber Freight US LLC  
VeloSio LLC  
Vitality Works, Inc.  
WEX Bank

**Top Unsecured Creditors (as of 10.10.24)**

Albany Industries Inc  
Alphia Inc  
Aquatic & Reptile - Central Garden & Pet  
Arizona Nutritional Supplement  
Assurant Inc.  
Champion Petfoods USA  
Climatic Home Products  
Coyote Logistics  
Delta Furniture  
Earth Animal Ventures  
Ehplabs LLC  
Elanco US Inc  
Elements International Group LLC  
EMA Electrolux/Frigidaire  
Force Factor Brands LLC  
GE Appliances  
GE General Electric-Haier US Appliance  
Google  
Hartz Mountain - VMX  
Hill's Pet Nutrition

Kong Company  
Living Style (Singapore) Pte. Limited  
Lowes Companies Inc  
M I Industries Inc  
Madix Inc  
Midwestern Pet Foods  
Muebles Briss S.A. De C.V.(Marby)  
Natural Balance Pet Foods Inc  
Nestle Purina Petcare Company  
Open Farm Inc  
Order Groove Inc  
O'Rourke Bros., Inc.  
O'Rourke Sales Company  
Peak Living, Inc.  
Phillips Feed and Pet Supply  
Premier Nutrition Company, LLC  
Radio Systems Corporation  
Sealy Mattress Manufacturing Company  
Simmons Pet Food Inc  
Solstice Sleep Company  
Spectrum Brands Pet LLC  
Standard Furniture MFG Co Inc  
Stella and Chewys LLC  
Surest/UnitedHealthcare Inc.  
Titanic Furniture  
Transform Holdco LLC (3PL)  
UPS (Ocean Freight)  
Vitamin Well USA LLC  
Wellness Pet LLC  
Weruva International Inc  
Whirlpool  
Zinatex Imports, Inc

**Landlords & Lessors**

103rd Street 6024, LLC  
1210 Morena West LLC  
1230 Zion, LLC  
1700 Eubank, LLC  
1997 GRP Limited Partnership  
2151 Highland Partners, LLC  
2885 Gender Road, LLC  
30X30 34th Street Lubbock Partners, LLC  
3200 Hwy 13, LLC  
4100 Tomlynn Street-Rebkee, LLC and  
Tomlynn Street-Fountainhead, LLC  
4116 OBT Investments, LLC

425 Broadway RE Holdings LLC & 431  
Broadway RE Holdings LLC  
4801 Washtenaw LLC  
5737-5848 North Elizabeth Street Holdings,  
LLC  
6001 Powerline, LLC  
65 Holmes Investment Partners LLC  
6588 LLC  
7000 S May Ave, LLC  
801 South Ft. Hood, LLC  
900-71, LLC  
A. Roland Kimbrell Trust  
Acorn Ridge Properties LLC, JDM Capital,  
LLC, MO Partners LLC, Confluence  
Investment LLC  
Afreight Holdings, LLC  
AJDC 2, LLC  
Albany Plaza Shopping Center LLC  
Alisan LLC and Roseff LLC  
All American Association, LLC and Yvonne  
Keff  
Allentex, LP  
Amerco Real Estate Company  
AMG Properties Inc.  
Amplify Credit Union  
Anderson Plaza, LLC  
Arch Village Management Realty LLC  
Ares Holdings, L.L.C.  
Arizona Mills Mall, LLC  
AR-Park Shopping Center, LLC and JSP-  
Park Shopping Center, LLC  
Atlanta Industrial TT, LLC  
B.J. McCord d/b/a McCord Business Center  
B33 Broadview Village LLC  
Baldwin Gardens, Inc.  
Bane Holdings of Tallahassee, LLC  
Banner Partners, LLC  
Bardstown S.C., LLC  
BC Airport, LLC  
Bell-51st, LLC  
Belt 98, Inc.  
Berryessa Plaza LLC  
BG Plaza, LLC  
Boatlanding Development Co., Inc.  
Bostick Development, L.C.  
BRCA Hendersonville, LLC

BRE Mariner Venice Shopping Center LLC  
BRE Retail NP Festival Centre Owner LLC  
Brierwood Village LLC  
Brighton Landmark, LLC  
Brixmor Holdings 8 SPE, LLC  
Brixmor SPE 5 LLC  
Brixton Rogue, LLC  
Brookhill V Acquisition, LLC  
Brooksville Commercial Properties, LLC  
and Oak Tree Lane, LLC  
Brown Deer Mall, LLC  
Bruce Howe Trust  
BSW/DMW Properties LLC  
Cafaro Leasing Company, LTD.  
Candler RD Plaza GA LLC  
Cedar Golden Triangle, LLC  
Centerpoint 550, LLC  
Centerview Plaza, LLC  
Central Mall Port Arthur Realty Holding,  
LLC  
Certified Capital, LP, Horowitz Holdings,  
LLC, Asset Acquisitions, LLC, and 3610  
Partners, GP  
CETA Group Limited Partnership  
Chapel Hills Realty LLC, Chapel Hills CH  
LLC, and Chapel Hills Nassim LLC  
Charleigh Davis and TCCB Properties  
Chicago Title & Trust Company, As Trustee  
Under Trust Agreement Dated 10/10/1984  
and Known as Trust No. 1086065  
Chillicothe Shopping Center, LP  
Chris McCarty Company, LLC  
Cielo Paso Las Tiendas, L.P.  
Circle City Property Group Inc.  
Citimark Charleston, LLC  
CJM Limited Liability Limited Partnership  
Clear Creek Brothers - CV, LLC  
Clear Lake Center, L.P.  
Clendenin Partners  
CLPF-Essex Green, LLC  
Cobblestone Square Company, Ltd.  
ColFin 2015-2 Industrial Owner, LLC  
Colony Mills Enterprises, LLC  
Combined Properties Limited Partnership  
Commercial Properties Associates, LLP  
Concord Retail Investment Group, LLC  
Core MR Westview, LLC  
Costco-Innovec Owner LLC  
Costco-Innovec Properties LLC  
Creekstone/Juban I, LLC  
Crossing Point LLC  
Crossroads Centre II, LLC  
Crossroads Plaza, LLC  
Crossroads Sunset Holdings, LLC  
Cuyahoga Investments, LLC  
CWP/Arlington LLC  
D3 New Albany, LLC  
Daniel G. Kamin Wadsworth Enterprises  
Daniel P. Hagaman  
Danville Riverside Partners, LLC  
Daytona Commons, LLC  
DCT Presidents Drive LLC  
DDR Carolina Pavilion LP  
Dennis R. Phillips Revocable Trust  
Derby Improvements, LLC  
DES 2015, LLC and CJCM, LLC-Series  
CV505  
Dixie Manor, LLC  
Donna M. Rainwater & Larry J. Rainwater  
Donna Rainwater Reece, Larry J. Rainwater,  
R. Bryan Whitmire and Karla J. Whitmire  
Douglas C. Foyt and Trailers for Sale or  
Rent, Inc.  
Dyn Sycamore Investments, L.L.C.  
E & L Investments LLC  
E.W. Thompson, Inc.  
Eagle Water, LLC  
Eagle-North Hills Shopping Centre LP  
Eastlake Edison LLC and Eastlake Milford  
LLC  
Economy Square, Inc.  
Ellis Chai LLC  
Esue LLC  
Ethan Conrad Properties, Inc.  
Excel Realty Partners, L.P.  
Exchange Right Value-Add Portfolio 2  
Master Lessee, LLC  
F.M.K., LLC  
Fairview Heights Realty, LLC and Fairview  
Nassim LLC  
Fall River Shopping Center North, LLC  
Faye Gross

Fiddler's Run, LLC  
Fivel Family, LLC  
Fox Jr. Development Inc.  
Franklin Mills Associates Limited  
Partnership  
Franklin Towne Plaza LLC  
Frayer Enterprises, LLC  
Fredric Singer  
Front Street Kansas City, LLC  
FSC West Covina, LLC  
FSH Galleria Plaza, LLC  
G&I X Industrial IN LLC  
Gamble Brothers, LLC  
Gary Mehan, DBA G.M. Properties  
Gateway Retail Partner III, LLC  
Gateway South, LLC #1  
GBUZZ, LLC  
GCP Boom, LLC  
Giuffre IV, LLC  
GKI Industrial Dallas, LLC  
Glendale Galleria Center, LLC  
GLL BVK Properties, L.P.  
Gosula Holdings Ltd.  
Gravois Bluffs East 8-A, LLC  
Greater Orlando Aviation Authority  
Greenfield Plaza LLC  
Greenlight Development, LLC  
GRH Goodyear LLC, Gaston Holdings  
LLC, and MRH Venture Capital LLC  
Gridley Square Property, LLC  
GS Centennial LLC  
Gulson Retail LLC  
Halltown Farms, LLC  
Hankins Real Estate Partnership  
Hart & Hart Corp.  
Henry Fine Trust  
Hidden Hill Road Associates, LLC  
High Cotton Palisades, LLC, High Cotton  
Shoals, LLC and Pharo Palisades I, LLC  
Himaloy Taylor LLC  
HM Peachtree Corners I LLC  
Hogan Holdings 56, LLC  
HV Center LLC, HV Center TIC 1 LLC,  
and HV Center TIC 2 LLC  
IH 35 Loop 340 Investors, LTD.  
IH-10 Hayden, Ltd.

Indian Trail Square, LLC  
Inland Commercial Real Estate Services  
LLC  
Innovation Realty IN, LLC  
Integra CRE, LLC  
IRC Park Center Plaza, L.L.C.  
Ireland Corner, LLC  
Isador Schreiber & Associates, LLC  
J & F Gainesville Properties, LLC  
J&L Development Company, LLC  
Jackson Street Group, LLC  
Jeffnan U.S.A. Inc.  
JHG Properties, LLC  
JMK5 Winchester, LLC  
JMW Hebron, LLC  
Joe Amato East End Centre, LP  
JRF Texas Properties, LLC  
JSM Land Group, LLC  
Kelley Commercial Realty, LLC and  
Stephanie D. Kelley  
Keyser Oak Investors, LLC  
KGI Military LLC  
Kin Properties Inc.  
Kings Mountain Investments  
Kingsport Green AC Managing Company,  
LLC  
Kinsman Investors  
Kitty Wells, Inc.  
KMD, LLC  
KRG Houston Royal Oaks Village II, LLC  
KRG Plaza Green, LLC  
L.W. Miller Holding Company  
Laurie Industries, Inc., Kinpark Associates  
and Fundamentals Company  
Lawrence F. Kolb & Catherine M. Kolb,  
Trustees of The Lawrence F. Kolb and  
Catherine M. Kolb JLRT U/A/D April 12,  
2018 and 2233 & 2235 MO Blvd, LLC  
LBD Properties, LLC  
LCRF, LLC  
LDC Silvertree, LLC  
Leland J3, LLC  
Leveraged Holdings, L.L.C.  
Lexington 2770, LLC  
Lichtefeld Development Trust  
Lidl US Operations, LLC

Lincoln Associates  
LIT-ENVP Limited Partnership  
LoLo Enterprises, LLC  
Lovell 2.5, LLC  
LU Candlers Station Holdings, LLC  
Lynch Butler  
M3 Ventures, LLC  
Macon Center, LLC  
Malco T.I.C.  
Mall at Potomac Mills, LLC  
Marathon Management, LLC  
Marc NaperW LLC and NaperW, LLC  
MarketFair North, LLC  
McRae Mortgage & Investments, LLC  
Meditrina Properties, LLC  
Melvin C. McClung, Trustee of the Tommie Louise McClung Family Trust  
Menard, Inc.  
Merchant 33 LLC  
Merchant's Investors, LLC  
Meredith, Inc.  
Midwest Commercial Funding, LLC  
Missouri Boulevard Investment Company, LLC  
Mobile Highway 4500, LLC  
Mojack Holdings, LLC  
Mongia Capital Michigan, LLC  
Moon Village, LLC  
Morningside Plaza, L.P.  
MR Stealth LLC  
Muenchens Unlimited, LLC  
NDF III MJ Crossing, LLC  
New Bern Development LLC  
New Plaza Management, LLC  
Newport Crossing Investors, LLC  
Niagara Falls 778, LLC  
North County Columbia Realty, LLC  
Northern McFadden Limited Partnership  
Northside Village Conyers, LLC  
Northtowne Center Investors, LLC  
Oak Forest Group, LTD  
Okee Realty Associates, LLC  
Old Orchard, LLC  
One Home Realty, Inc.  
One Land Company, LLC  
One Oak Investments, LLC  
Osborne Properties Limited Partnership  
Oxford Street Huntsville  
P & S Axelrod, L.L.C.  
P&H Investments, LLC  
Pacifica Muskegon, LLC  
Parker-Anderson, LLC  
Parkway Mall, LLC  
PCRIF Spring Park Holdings, LLC  
Pensacola Corners LLC  
PFIILP - Parr Boulevard, LLC  
Pilchers Summit Limited Partnership  
Pinellas Park Square, LLC  
Piqua Investment Partners, LLC  
PK II El Camino North L.P.  
Plaza North Shopping Center, LLC  
Polk County Partners, LLC  
Port St. Lucie Plaza I, II, III, LLC  
Prattville Partners, Limited Partnership  
Prologis Targeted U.S. Logistics Fund, L.P.  
Pullman Square Associates  
Rainbow Investment Co.  
Randall M. Schulz  
Ravi Randal Investment Group, LLC  
RE Pecan, LLC  
Realty Income Corporation  
Regions Bank as Trustee of the Thomas H. Willings Jr. Family Trust  
Repwest Insurance Company  
Richard Briggs and John Nathan Briggs, as Trustees of the Stephanie R. Briggs Irrevocable Trust dated October 15, 2009; and Stephanie R. Briggs and John Nathan Briggs, as Trustees of the Richard M. Briggs Irrevocable Trust dated October 15, 2009  
Ridgewater Commerce LLC  
Rini Realty Company  
River Oaks Properties, Ltd.  
Riverdale Center North, LLC  
Riverplace Shopping Center, LLC  
Rock N Roll Development, LLC  
Rockhill Center, LLC  
Rodi Road 501, LLC  
Rogers Commercial Properties, LLC  
Rose & Rose, LLC  
RPI Ridgmar Town Square, Ltd.  
RRG LLC

Sabatine BK Development, LLC  
Saia Family Limited Partnership  
Sarabara Corp.  
Sav 15000 Abercorn, LLC  
Sears Authorized Hometown Stores, LLC  
SEK 7753, LLC  
Shrewsbury Village Limited Partnership  
Sissel Juliano  
SJN Realty Holdings, LLC  
Slidell Athletic Club Property, L.L.C.  
Somera Road - Athens Georgia II, LLC  
South Tulsa Storage, LLC  
Southern Hills Center, Ltd.  
Southgate Properties, LLC  
Southtown Plaza Realty LLC and  
Southtown Nassim LLC  
Southview Dothan Investors, LLC  
Space For Lease of Tennessee  
State Road 4201, LLC  
Stature High Ridge, LLC  
Sterling Equities II, LLC  
Stewart & Hamilton Properties, LLC  
Stone Mountain Square Shopping  
Center, LLC  
SVR Investments, LLC  
SW 17th Street 1010, LLC  
Sylvan Park Apartments, LLC  
T.B.R. Property Group, LLC  
T18 Investments, LLC  
Tanglewood Venture, LLC  
TB Garrett Creek, LLC  
TBF Group Battle Creek, LLC  
TCP Enterprise Parkway, LLC  
Tejas Center, LTD.  
Tenalok, LLC  
Texas Main Street, LLC  
The Collins Investment Trust  
TKC CCXXXIX, LLC  
TKG Colerain Towne Center, LLC  
TKG Cranston Development, L.L.C.  
TKG Fairhaven Commons, LLC  
TLP 4782 Muhlhauser LLC  
Tops Holding, LLC  
Town Real Estate Enterprises, LLC  
Tucson Speedway Square, LLC  
Tumon Bay Resort & Spa, LLC

Turfway Baceline, LLC  
Two by Two Properties, LLC  
Tycer Heirs Separate Property, LLC  
University Realty Associates, LLC  
US Investments  
Victory River Square, LLC  
Vishal Kalmia Plaza, LLC  
W.H. Warehouse, L.L.C.  
Wal-Austin, LLC  
Warner Robins Perlmix, LLC  
Watson Village Retail, LLC  
Waverly Plaza Shopping Center, Inc.  
West County Investors, LLC  
Weston SCIP 2 LLC  
Westphal Leasing, LLC  
Westside Village Shopping Center of Rome,  
Inc.  
WFD Investments, L.L.C.  
White Lane, LLC  
Whitehall Crossing D, LLC  
William Shane Courtney  
Woodcrest Akers, LLC  
Woodforest Mini-City Partners, LP and  
JLCM Partners, LP, TIC  
Wylds 1708, LLC  
YEK #9, LLC  
York Realty Investment, LLC

**Significant Counterparties to Material  
Agreements**

Capturis  
Engie Resources LLC

**Significant Litigation Matters**

Charles Knight  
Health Advocate  
Gale et al [Class Action]  
Joseph F Gazzo III  
Matthew Giffuni  
Quadre Investment Advisors LLC  
Buddy's Mac Holdings, LLC

**Professionals**

AlixPartners LLP  
Davis Polk & Wardwell LLP  
Deloitte & Touche LLP

Ducera Partners LLC  
Ernst & Young  
Evercore LP  
Foley & Lardner LLP  
Gordon Rees Scully Mansukhani, LLP  
Gordon Brothers Asset Advisors, LLC  
Grant Thornton LLP  
Guggenheim Securities, LLC  
Hilco Merchant Resources, LLC  
Hilco Real Estate, LLC  
Holland & Knight, LLP  
Kroll Restructuring Administration LLC  
Landis Rath & Cobb LLP  
Latham & Watkins LLP  
Lazard Group LLC  
M3 Advisory Partners, LP  
Morris, Nichols, Arsh & Tunnell LLP  
Paul Hastings LLP  
Paul, Weiss, Rifkind, Whaton & Garrison  
LLP  
Petrillo Klein & Boxer LLP  
Porter Wright Morris & Arthur LLP  
Ryan, LLC  
Sheppard Mullin Richter & Hampton LLP  
Troutman Pepper Hamilton Sanders LLP  
White & Case LLP  
Willkie Farr & Gallagher LLP  
Young Conaway Stargatt & Taylor, LLP

**Other Parties**

BCDC Portfolio Owners LLC  
BCHQ Owner LLC  
National Retail Properties, LP

**DE - Judges**

Chan, Ashely M.  
Dorsey, John T.

Goldblatt, Craig T.  
Horan, Thomas M.  
Owens, Karen B.  
Shannon, Brendan L.  
Silverstein, Laurie Selber  
Stickles, J. Kate  
Walrath, Mary F.

**DE – Office of the United States Trustee**

Andrew R. Vara  
Benjamin Hackman  
Christine Green  
Diane Giordano  
Dion Wynn  
Edith A. Serrano  
Elizabeth Thomas  
Fang Bu  
Hannah M. McCollum  
Holly Dice  
James R. O'Malley  
Jane Leamy  
Jonathan Lipshie  
Jonathan Nyaku  
Joseph Cudia  
Joseph McMahon  
Lauren Attix  
Linda Casey  
Linda Richenderfer  
Malcolm M. Bates  
Michael Girello  
Nyanquoi Jones  
Richard Schepacarter  
Rosa Sierra-Fox  
Shakima L. Dortch  
Timothy J. Fox, Jr.